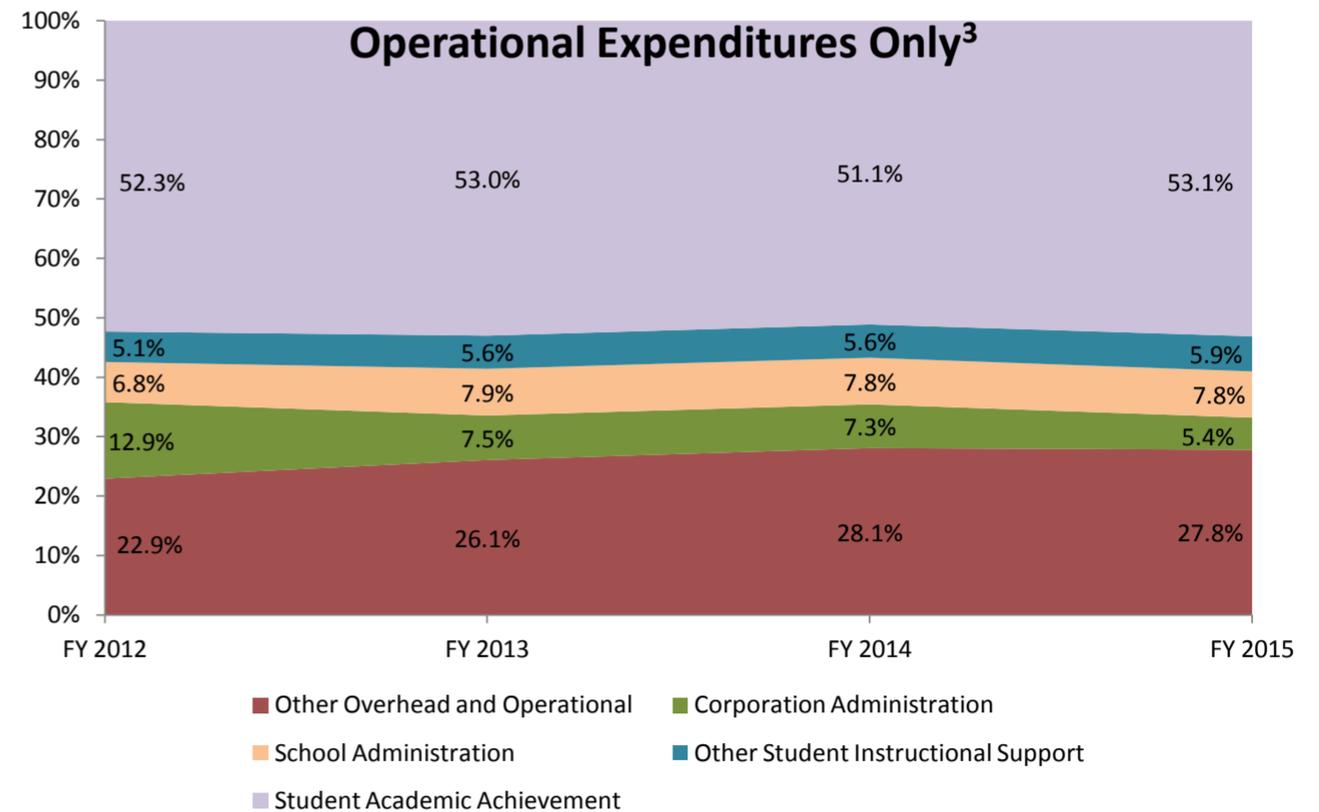
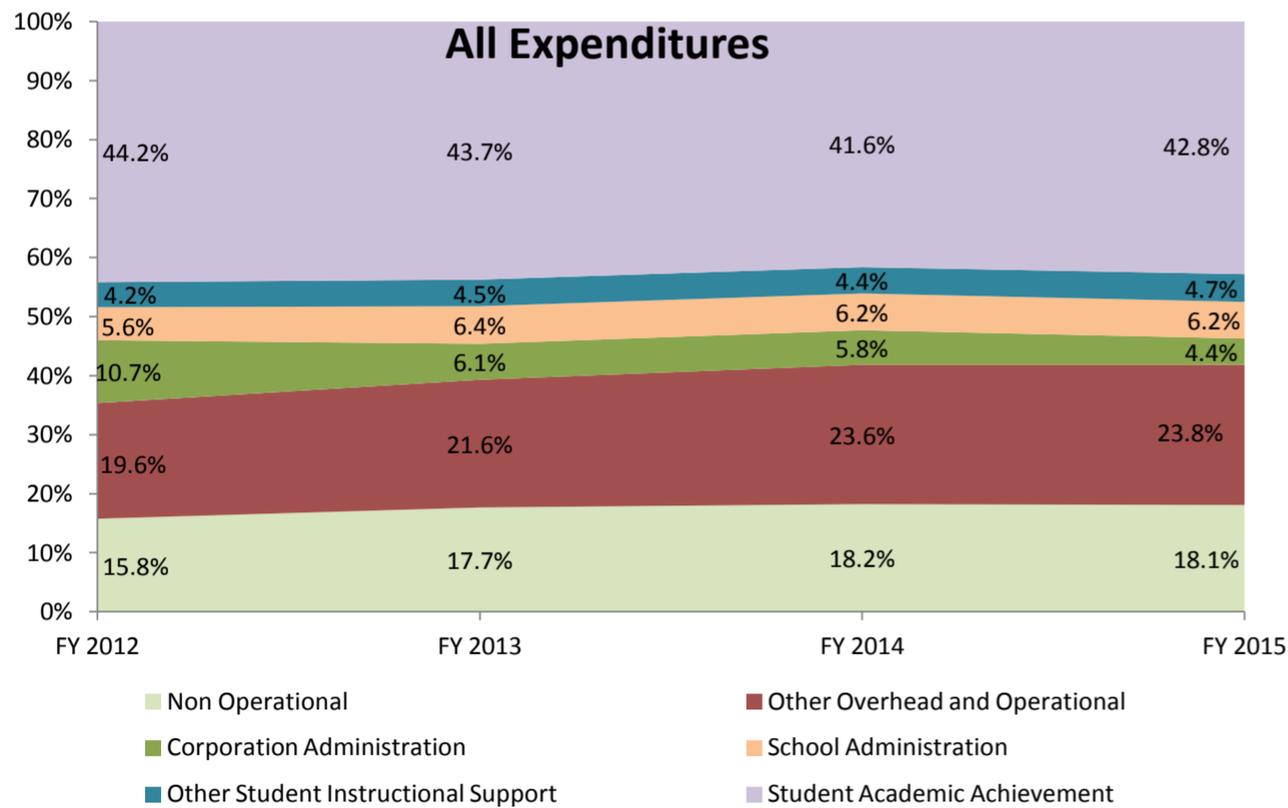


School Corporation Expenditures by Account
Biannual Financial Report Data
Blackford County Schools (515)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$12,019,222	54.3%	\$10,704,862	49.4%	\$8,858,213	44.2%	\$8,129,502	43.7%	\$7,801,458	41.6%	\$8,024,978	42.8%
Student Instructional Support	\$1,892,386	8.6%	\$1,938,884	8.9%	\$1,968,214	9.8%	\$2,021,402	10.9%	\$2,003,068	10.7%	\$2,044,307	10.9%
Total	\$13,911,608	62.9%	\$12,643,746	58.3%	\$10,826,427	54.0%	\$10,150,904	54.6%	\$9,804,526	52.3%	\$10,069,284	53.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,470,904	20.2%	\$5,354,085	24.7%	\$6,065,719	30.2%	\$5,155,083	27.7%	\$5,522,256	29.5%	\$5,289,478	28.2%
Non Operational	\$3,739,520	16.9%	\$3,693,570	17.0%	\$3,160,276	15.8%	\$3,284,591	17.7%	\$3,417,015	18.2%	\$3,389,985	18.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,210,424	37.1%	\$9,047,655	41.7%	\$9,225,996	46.0%	\$8,439,674	45.4%	\$8,939,271	47.7%	\$8,679,463	46.3%

Grand Total	\$22,122,032	\$21,691,401	\$20,052,423	\$18,590,578	\$18,743,796	\$18,748,747
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Blackford County Schools (515)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$435,227	\$582,946	\$402,889	\$443,781	2.0%	-23.9%	10.1%
11100	Regular Programs	Elementary	\$2,669,501	\$3,162,405	\$2,851,371	\$2,710,490	1.5%	-14.3%	-4.9%
11200	Regular Programs	Middle/Junior High	\$1,877,708	\$2,260,985	\$1,109,624	\$943,574	-49.7%	-58.3%	-15.0%
11300	Regular Programs	High School	\$2,042,810	\$2,515,213	\$1,820,610	\$1,730,259	-15.3%	-31.2%	-5.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$32,400	\$40,000	\$26,000	\$0	NA	NA	NA
11430	Regular Programs	Vocational Education - Distributive Education	\$1,150	\$15	\$0	\$0	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$80,328	\$115,543	\$57,021	\$68,153	-15.2%	-41.0%	19.5%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$48,894	\$53,514	\$57,390	NA	17.4%	7.2%
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$0	\$0	\$3,596	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$0	\$7,634	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$1,576	\$82,555	NA	NA	5138.7%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$5,272	\$258	\$5,533	\$7,250	37.5%	2710.1%	31.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$14,432	\$34,601	\$17,879	\$65,109	351.1%	88.2%	264.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$185,635	\$162,598	\$97,670	\$153,838	-17.1%	-5.4%	57.5%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$42,262	\$54,555	\$52,523	\$63,073	49.2%	15.6%	20.1%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$49,987	\$105,010	\$143,960	\$205,971	312.1%	96.1%	43.1%
12350	Special Programs	Physical Impairment - Homebound	\$2,975	\$3,689	\$4,938	\$20,219	579.6%	448.1%	309.5%
12420	Special Programs	Emotional Disabilities - All Others	\$67,260	\$82,183	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$402,769	\$539,078	\$319,362	\$239,844	-40.5%	-55.5%	-24.9%
12710	Special Programs	Equal Opportunity At Risk	\$10,372	\$0	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$85,684	\$129,066	\$65,042	\$29,150	-66.0%	-77.4%	-55.2%
12900	Special Programs	Other Special Programs	\$67,301	\$125,266	\$54,690	\$40,026	-40.5%	-68.0%	-26.8%
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$1,644	\$192	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$29,021	\$34,931	\$36,070	\$65,328	125.1%	87.0%	81.1%
14300	Summer School Programs	High School	\$28,538	\$33,551	\$0	\$86	-99.7%	-99.7%	NA
16100	Remediation	Remediation Testing	\$13,387	\$3,652	\$468	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$73,540	\$20,247	\$100,573	\$41,682	-43.3%	105.9%	-58.6%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$73,409	\$46,734	\$46,318	\$11,883	-83.8%	-74.6%	-74.3%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$42,998	\$48,785	\$51,161	\$51,922	20.8%	6.4%	1.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$64,199	\$50,395	\$74,946	\$61,690	-3.9%	22.4%	-17.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$19,505	\$5,996	\$0	\$160,000	720.3%	2568.7%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$100,779	\$58,157	\$200,666	\$57,453	-43.0%	-1.2%	-71.4%
22220	Instruction	Library/Media Services - School Library	\$206,046	\$198,557	\$72,484	\$79,019	-61.6%	-60.2%	9.0%
22230	Instruction	Library/Media Services - Audiovisual	\$151	\$90	\$0	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$11,822	\$0	\$0	\$0	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$5,244	\$0	\$3,875	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$15,810	\$0	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$196,683	\$0	\$0	\$0	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$16,414	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$222,612	\$237,253	\$113,951	\$516,749	132.1%	117.8%	353.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$371	\$4,017	\$330	\$107,255	28803.6%	2570.0%	32450.9%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$477,897	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$9,656,728	\$10,704,862	\$7,801,458	\$8,024,978	-16.9%	-25.0%	2.9%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$10,821	\$173	\$0	\$79,875	638.1%	45996.0%	NA
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$27,764	\$27,683	\$20,997	\$23,248	-16.3%	-16.0%	10.7%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$31,632	\$78,681	\$79,260	\$3,397	-89.3%	-95.7%	-95.7%
21190	Students	Attend. & Social Work Serv. - Other	\$441	\$9,250	\$8,532	\$4,464	912.1%	-51.7%	-47.7%
21210	Students	Guidance Services - Service Area Direction	\$0	\$0	\$0	\$76,764	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$214,541	\$308,665	\$314,776	\$223,926	4.4%	-27.5%	-28.9%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$0	\$0	\$49,605	NA	NA	NA
21320	Students	Health Services - Medical Services	\$0	\$1,135	\$1,005	\$2,108	NA	85.7%	109.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Blackford County Schools (515)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21340 Students Health Services - Nurse Services	\$76,782	\$102,733	\$99,233	\$93,697	22.0%	-8.8%	-5.6%
21390 Students Health Services - Other Health Services	\$5,798	\$6,144	\$9,453	\$4,909	-15.3%	-20.1%	-48.1%
21420 Students Psychological Services - Psychological Testing	\$53,273	\$90,673	\$138,314	\$145,111	172.4%	60.0%	4.9%
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$171,509	\$173,354	\$146,320	\$149,015	-13.1%	-14.0%	1.8%
21810 Students Special Ed. Administration - Service Area Direction	\$15,227	\$0	\$0	\$0	NA	NA	NA
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$40,264	\$59,865	\$16,004	\$19,151	-52.4%	-68.0%	19.7%
21910 Students Other Support Services Students - Service Area Direction	\$0	\$0	\$0	\$6,239	NA	NA	NA
24100 School Administration Office of The Principal	\$677,286	\$920,252	\$1,040,563	\$1,036,117	53.0%	12.6%	-0.4%
24900 School Administration Other Support Services - School Admin.	\$223,488	\$160,275	\$128,611	\$126,682	-43.3%	-21.0%	-1.5%
Student Instructional Support Total	\$1,548,826	\$1,938,884	\$2,003,068	\$2,044,307	32.0%	5.4%	2.1%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$18,745	\$15,061	\$12,965	\$18,627	-0.6%	23.7%	43.7%
23150 General Administration Board of Education - Legal Services	\$8,804	\$12,025	\$7,411	\$7,229	-17.9%	-39.9%	-2.5%
23160 General Administration Board of Education - Promotion Expenses	\$3,016	\$2,634	\$2,999	\$2,367	-21.5%	-10.1%	-21.0%
23190 General Administration Board of Education - Other Governing Body Services	\$5,705	\$5,001	\$4,163	\$4,036	-29.2%	-19.3%	-3.0%
23210 General Administration Executive Administration - Office of The Superintendent	\$231,514	\$332,554	\$360,565	\$269,300	16.3%	-19.0%	-25.3%
23220 General Administration Executive Administration - Community Relations	\$34,604	\$39,652	\$46,465	\$30,032	-13.2%	-24.3%	-35.4%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$6,678	\$22,127	\$4,574	\$17,790	166.4%	-19.6%	289.0%
23290 General Administration Executive Administration - Other Executive Admin. Services	\$925	\$4,898	\$2,858	\$2,289	147.5%	-53.3%	-19.9%
25110 Central Services Fiscal Services - Office of The Business Manager	\$65,128	\$84,180	\$121,342	\$141,163	116.7%	67.7%	16.3%
25150 Central Services Fiscal Services - Payroll Services	\$15,808	\$0	\$0	\$0	NA	NA	NA
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$974	\$10,994	\$346	\$7,152	634.1%	-34.9%	1970.0%
25220 Central Services Purch., Warehous., & Dist. Serv. - Purchasing	\$44,574	\$62,171	\$70,469	\$29,063	-34.8%	-53.3%	-58.8%
25400 Central Services Planning, Research, Dev. and Evaluation	\$0	\$814	\$725	\$0	NA	NA	NA
25750 Central Services Personnel Services - Health Services	\$4,212	\$103	\$0	\$0	NA	NA	NA
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$425,954	\$326,555	\$236,583	NA	-44.5%	-27.6%
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$16,535	\$0	\$0	NA	NA	NA
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$200,714	\$132,001	\$61,985	NA	-69.1%	-53.0%
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$6,155	NA	NA	NA
25950 Central Services Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$1,500	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$25,076	\$36,341	\$35,294	\$41,646	66.1%	14.6%	18.0%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,557,883	\$1,995,081	\$2,127,573	\$2,136,667	37.2%	7.1%	0.4%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$52,449	\$38,384	\$20,817	\$41,494	-20.9%	8.1%	99.3%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$258,302	\$244,226	\$347,509	\$281,864	9.1%	15.4%	-18.9%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$792	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$8,000	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$1,153	\$1,620	\$4,537	\$6,007	421.0%	270.8%	32.4%
26700 Oper. & Maint. of Plant Serv. Insurance	\$259,356	\$113,916	\$187,815	\$185,918	-28.3%	63.2%	-1.0%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$5,508	\$4,591	\$10,320	\$8,045	46.1%	75.2%	-22.0%
27010 Student Transportation Service Area Direction	\$28,387	\$52,954	\$38,299	\$38,872	36.9%	-26.6%	1.5%
27100 Student Transportation Vehicle Operation	\$325,458	\$443,723	\$429,159	\$397,436	22.1%	-10.4%	-7.4%
27300 Student Transportation Vehicle Servicing and Maintenance	\$101,020	\$128,654	\$165,535	\$166,344	64.7%	29.3%	0.5%
27400 Student Transportation Purchase of School Buses	\$132,578	\$157,908	\$82,378	\$215,287	62.4%	36.3%	161.3%
27500 Student Transportation Insurance on Buses	\$38,950	\$26,086	\$15,852	\$18,775	-51.8%	-28.0%	18.4%
27700 Student Transportation Contracted Transportation Services	\$761	\$1,621	\$0	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$0	\$3,413	\$223	\$601	NA	-82.4%	169.5%
31100 Food Services Operations Service Area Direction	\$23,419	\$26,466	\$26,674	\$28,282	20.8%	6.9%	6.0%
31200 Food Services Operations Food Preparation and Dispensing	\$294,437	\$335,907	\$338,686	\$363,232	23.4%	8.1%	7.2%
31300 Food Services Operations Food Delivery	\$7,678	\$8,723	\$0	\$65	-99.2%	-99.3%	NA
31400 Food Services Operations Food Purchases	\$358,381	\$410,526	\$426,710	\$439,637	22.7%	7.1%	3.0%
31900 Food Services Operations Other Food Services	\$50,462	\$88,529	\$169,939	\$85,535	69.5%	-3.4%	-49.7%
Overhead and Operational Total	\$3,970,739	\$5,354,085	\$5,522,256	\$5,289,478	33.2%	-1.2%	-4.2%

School Corporation Expenditures by Account
Biannual Financial Report Data
Blackford County Schools (515)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Non Operational								
33300 Category not Specified Civic Services	\$0	\$0	\$0	\$35	NA	NA	NA	
33400 Category not Specified Athletic Coaches	\$183,389	\$220,602	\$167,263	\$151,840	-17.2%	-31.2%	-9.2%	
33990 Other Community Services Other	\$22,610	\$16,657	\$0	\$0	NA	NA	NA	
43000 Category not Specified Professional Services	\$85,528	\$11,864	\$12,511	\$138,558	62.0%	1067.9%	1007.5%	
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$55,673	\$31,324	\$466	\$295	-99.5%	-99.1%	-36.6%	
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$294,254	\$246,226	\$77,939	\$0	NA	NA	NA	
45400 Building Acq., Const. and Impr. Sports Facilities	\$18,383	\$32,313	\$1,500	\$1,500	-91.8%	-95.4%	0.0%	
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$245,065	\$315,824	\$397,744	\$339,649	38.6%	7.5%	-14.6%	
51100 Principal on Debt Bonds	\$294,633	\$230,000	\$290,000	\$305,000	3.5%	32.6%	5.2%	
52100 Interest on Debt Bonds	\$90,968	\$80,315	\$97,091	\$81,608	-10.3%	1.6%	-15.9%	
52200 Interest on Debt Temporary Loans	\$29,868	\$136,944	\$0	\$0	NA	NA	NA	
53100 Lease Rental Buildings-Principal	\$2,371,500	\$1,600,000	\$1,940,000	\$2,030,000	-14.4%	26.9%	4.6%	
53150 Lease Rental Buildings-Interest	\$0	\$771,500	\$432,500	\$341,500	NA	-55.7%	-21.0%	
Non Operational Total								
	\$3,691,871	\$3,693,570	\$3,417,015	\$3,389,985	-8.2%	-8.2%	-0.8%	
Prorated by Fund								
26491 NA PERF - Academic Achievement	\$84,383	\$0	\$0	\$0	NA	NA	NA	
26491 NA PERF - Instructional Support	\$15,929	\$0	\$0	\$0	NA	NA	NA	
26491 NA PERF - Overhead and Operational	\$47,494	\$0	\$0	\$0	NA	NA	NA	
26491 NA PERF - Non Operational	\$2,226	\$0	\$0	\$0	NA	NA	NA	
26492 NA Social Security - Academic Achievement	\$571,946	\$0	\$0	\$0	NA	NA	NA	
26492 NA Social Security - Instructional Support	\$104,352	\$0	\$0	\$0	NA	NA	NA	
26492 NA Social Security - Overhead and Operational	\$138,061	\$0	\$0	\$0	NA	NA	NA	
26492 NA Social Security - Non Operational	\$14,593	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Academic Achievement	\$1,249,637	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Instructional Support	\$222,835	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Overhead and Operational	\$312,986	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Non Operational	\$30,765	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Academic Achievement	\$2,300	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Instructional Support	\$444	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Overhead and Operational	\$1,625	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Non Operational	\$65	\$0	\$0	\$0	NA	NA	NA	
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$454,228	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total								
	\$3,253,869	\$0	\$0	\$0	NA	NA	NA	